

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

DECEMBER 31, 2020

# VILLAGE OF BISCAYNE PARK

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# VILLAGE OF BISCAYNE PARK

## COMBINED BALANCE SHEET

DECEMBER 31, 2020

	GOVERNMENTAL TYPE FUNDS						TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	GOVERNMENTAL FUNDS
<b>ASSETS:</b>							
CASH-OPERATING (CNB 5680)	\$156,740	---	---	---	---	---	\$156,740
CASH-OPERATING (FCB 7200)	\$3,971,477	---	---	---	---	---	\$3,971,477
CASH-OPERATING (FCB 3807)	\$155,582	---	---	---	---	---	\$155,582
CASH-OPERATING (FCB 6202)	---	---	---	\$171,407	\$563,451	---	\$734,858
CASH-OPERATING (FCB 8905)	---	---	\$6,331	---	---	---	\$6,331
CASH-OPERATING (FCB 2902)	---	---	\$27,342	---	---	---	\$27,342
DUE FROM GENERAL FUND	---	\$1,405	---	---	---	---	\$1,405
DUE FROM CITT-TRANSPORTATION	\$33,478	---	---	---	---	---	\$91,909
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$144,798	---	---	---	---	\$144,798
INVEST-STATE BOARD (POOL)	\$12,063	---	---	---	---	---	\$12,063
<b>TOTAL ASSETS</b>	<b>\$4,382,929</b>	<b>\$146,204</b>	<b>\$33,673</b>	<b>\$171,407</b>	<b>\$563,451</b>	<b>\$0</b>	<b>\$5,356,094</b>
<b>LIABILITIES:</b>							
ACCOUNTS PAYABLE	\$44,782	---	---	---	---	---	\$44,782
UNION DUES PAYABLE-PAT	\$233	\$124	---	---	---	---	\$357
FRS PENSION PAYABLE	\$19,935	\$743	---	---	---	---	\$20,677
457 PAYABLE	\$1,092	---	---	---	---	---	\$1,092
DUE TO GENERAL FUND	---	---	\$53,589	---	\$33,478	---	\$87,068
DUE TO ROAD FUND	\$1,405	---	---	---	---	---	\$1,405
DUE TO SANITATION FUND	\$534,195	---	---	---	---	---	\$534,195
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	\$47,999	\$191,997	---	\$239,996
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$4,986	---	---	---	---	---	\$4,986
STATE PERMIT SURCHARGE-DBR	\$11,333	---	---	---	---	---	\$11,333
<b>TOTAL LIABILITIES</b>	<b>\$621,711</b>	<b>\$867</b>	<b>\$53,589</b>	<b>\$47,999</b>	<b>\$283,906</b>	<b>\$0</b>	<b>\$1,008,073</b>
<b>FUND BALANCES:</b>							
RESTRICTED FOR:							
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431
ROADS	---	\$145,337	---	---	---	---	\$145,337
POLICE FORFEITURE	---	---	(\$19,916)	---	---	---	(\$19,916)
CITT	---	---	---	\$123,408	\$279,544	---	\$402,952
UNASSIGNED:	\$3,761,217	---	---	---	---	---	\$3,761,217
<b>TOTAL FUND BALANCES</b>	<b>\$3,761,217</b>	<b>\$145,337</b>	<b>(\$19,916)</b>	<b>\$123,408</b>	<b>\$279,544</b>	<b>\$0</b>	<b>\$4,348,021</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$4,382,929</b>	<b>\$146,204</b>	<b>\$33,673</b>	<b>\$171,407</b>	<b>\$563,451</b>	<b>\$0</b>	<b>\$5,356,094</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$2,418,095	\$1,952,965	\$1,952,965	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$40,000	\$12,361	(\$27,639)
UTILITY TAXES - WATER	\$33,500	\$8,375	\$0	(\$8,375)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$1,375	\$516	(\$859)
SIMPLIFIED COMMUNICATIONS TAX	\$80,000	\$20,000	\$12,327	(\$7,673)
CONTRACTOR REGISTRATIONS	\$5,500	\$1,375	\$1,950	\$575
BUILDING PERMITS	\$50,000	\$12,500	\$40,212	\$27,712
ELECTRIC PERMITS	\$10,000	\$2,500	\$7,250	\$4,750
PLUMBING PERMITS	\$12,000	\$3,000	\$6,634	\$3,634
MECHANICAL PERMITS	\$7,500	\$1,875	\$4,188	\$2,313
GARAGE SALE PERMITS	\$300	\$75	\$0	(\$75)
FRANCHISE FEES - ELECTRIC	\$111,806	\$27,951	\$37,095	\$9,144
FRANCHISE FEES - SOLID WASTE	\$45,747	\$11,437	\$7,605	(\$3,832)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$529	\$156	(\$373)
OTHER FEES - PLAN REVIEW	\$2,500	\$625	\$3,075	\$2,450
OTHER FEES - PERMIT APPLICATION FEES	\$6,000	\$1,500	\$5,715	\$4,215
OTHER FEES - HOME OCCUPATION	\$1,500	\$375	\$2,300	\$1,925
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$113	\$0	(\$113)
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$6,250	\$2,040	(\$4,210)
STATE REVENUE SHARING - MUNICIPAL	\$41,189	\$10,297	\$13,356	\$3,059
STATE REVENUE SHARING - HALF CENT SALES TAX	\$128,165	\$32,041	\$36,426	\$4,385
COVID 19 RELIEF FUNDING	\$0	\$0	\$16,677	\$16,677
GRANTS	\$0	\$0	\$12,000	\$12,000
FEMA REVENUE	\$0	\$0	\$820,732	\$820,732
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$63	\$63	\$1
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$238	\$18	(\$220)
RECREATIONAL PROGRAM FEES	\$5,000	\$1,250	\$0	(\$1,250)
CONCESSION STAND	\$600	\$150	\$0	(\$150)
FACILITY RENTALS	\$1,750	\$438	\$0	(\$438)
TRAFFIC FINES	\$3,000	\$750	\$1,247	\$497
LIEN SEARCH FEES	\$3,000	\$750	\$2,235	\$1,485
FINES - CODE COMPLIANCE	\$15,000	\$3,750	\$10,940	\$7,190
MISCELLANEOUS REVENUE	\$5,000	\$1,250	\$3,406	\$2,156
INTEREST INCOME	\$5,000	\$1,250	\$1,232	(\$18)
<b>TOTAL REVENUES</b>	<b>\$3,186,416</b>	<b>\$2,145,045</b>	<b>\$3,014,720</b>	<b>\$869,675</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$3,000	\$3,000	\$0
FICA	\$918	\$230	\$230	\$0
TRAVEL & PER DIEM	\$2,500	\$625	\$0	\$625
COMMUNICATIONS	\$3,000	\$750	\$190	\$560
PROMOTIONAL ACTIVITIES	\$1,500	\$375	\$208	\$168
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$388	\$0	\$388
EDUCATION & TRAINING	\$4,200	\$1,050	\$0	\$1,050
<b>TOTAL COMMISSION</b>	<b>\$25,668</b>	<b>\$6,417</b>	<b>\$3,627</b>	<b>\$2,790</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$25,000	\$7,423	\$17,577
REGULAR SALARIES-VILLAGE CLERK	\$59,623	\$14,906	\$13,761	\$1,145
REGULAR SALARIES-ADMIN/CLERK ASST	\$70,086	\$17,521	\$16,448	\$1,073
FICA/MEDICARE	\$17,573	\$4,393	\$2,879	\$1,514
FLORIDA RETIREMENT SYSTEM	\$42,710	\$10,677	\$7,266	\$3,411
HEALTH INSURANCE	\$29,756	\$7,439	\$6,022	\$1,417
WORKERS COMPENSATION INSURANCE	\$491	\$245	\$188	\$57
PROFESSIONAL FEES	\$154,200	\$38,550	\$24,212	\$14,338
AUDITING FEES	\$23,000	\$6,000	\$6,000	\$0
FINANCE CONTRACT	\$60,000	\$15,000	\$15,000	\$0
TRAVEL & PER DIEM	\$12,300	\$3,075	\$400	\$2,675
COMMUNICATIONS	\$18,110	\$4,527	\$4,569	(\$41)
POSTAGE	\$6,898	\$1,725	\$2,014	(\$290)
UTILITIES	\$8,523	\$2,131	\$1,631	\$500
RENTALS AND LEASES	\$10,491	\$2,623	\$2,264	\$359
PROPERTY INSURANCE	\$194,423	\$97,212	\$96,197	\$1,015
PRINTING & BINDING	\$9,000	\$2,250	\$501	\$1,749
PROMOTIONAL ACTIVITIES	\$1,500	\$375	\$1,450	(\$1,075)
LEGAL ADVERTISING	\$8,913	\$2,228	\$274	\$1,954
MUNICIPAL ELECTIONS	\$4,000	\$1,000	\$0	\$1,000
OTHER CURRENT CHARGES	\$12,026	\$3,007	\$4,219	(\$1,213)
MERCHANT CC FEES	\$0	\$0	\$1,112	(\$1,112)
OFFICE SUPPLIES	\$8,500	\$2,125	\$1,524	\$601
OPERATING SUPPLIES	\$6,400	\$1,600	\$397	\$1,203
DUES & MEMBERSHIPS	\$5,950	\$1,488	\$4,109	(\$2,621)
EDUCATION & TRAINING	\$5,000	\$1,250	\$0	\$1,250
CONTINGENCY (COVID-19)	\$0	\$0	\$12,767	(\$12,767)
<b>TOTAL ADMINISTRATION</b>	<b>\$869,472</b>	<b>\$266,347</b>	<b>\$232,625</b>	<b>\$33,721</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$21,089	\$10,439	\$10,439	\$0
INTEREST EXPENSE	\$10,691	\$5,451	\$5,451	\$0
OTHER DEBT SERVICE COSTS	\$240	\$60	\$0	\$60
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$15,950</b>	<b>\$15,890</b>	<b>\$60</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$570,999	\$142,750	\$142,845	(\$95)
HAZARD PAY-1% CARES ACT	\$0	\$0	\$1,687	(\$1,687)
OTHER SALARIES & WAGES-PART TIME	\$94,693	\$23,673	\$18,371	\$5,303
OVERTIME	\$40,000	\$10,000	\$858	\$9,142
SPECIAL PAY & COURT PAYS	\$15,000	\$3,750	\$180	\$3,570
FICA/MEDICARE	\$55,133	\$13,783	\$13,031	\$752
FLORIDA RETIREMENT SYSTEM	\$160,814	\$40,203	\$37,276	\$2,927
HEALTH INSURANCE	\$46,667	\$11,667	\$16,668	(\$5,001)
WORKERS COMPENSATION INSURANCE	\$33,011	\$16,506	\$12,662	\$3,844
PROFESSIONAL SERVICES	\$8,400	\$2,100	\$1,400	\$700
TRAVEL & PER DIEM	\$1,000	\$250	\$0	\$250
COMMUNICATIONS	\$9,714	\$2,428	\$1,526	\$903
UTILITIES	\$3,740	\$935	\$719	\$216
RENTALS & LEASES	\$79,231	\$19,808	\$16,516	\$3,292
INSURANCE-POLICE	\$17,649	\$8,824	\$8,152	\$672
REPAIRS & MAINTENANCE	\$81,600	\$20,400	\$21,281	(\$881)
PRINTING & BINDING	\$1,000	\$250	\$50	\$200
OPERATING SUPPLIES	\$92,950	\$23,238	\$19,798	\$3,439
TOLLS	\$0	\$0	\$1,248	(\$1,248)
DUES & MEMBERSHIPS	\$1,200	\$300	\$1,775	(\$1,475)
EDUCATION & TRAINING	\$7,000	\$1,750	\$2,080	(\$330)
CONTINGENCY (COVID-19)	\$0	\$0	\$9,657	(\$9,657)
CAPITAL OUTLAY	\$6,500	\$1,625	\$0	\$1,625
<b>TOTAL POLICE</b>	<b>\$1,326,301</b>	<b>\$344,240</b>	<b>\$327,781</b>	<b>\$16,459</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$35,392	\$8,848	\$7,385	\$1,463
FICA/MEDICARE	\$2,707	\$677	\$565	\$112
FLORIDA RETIREMENT SYSTEM	\$3,539	\$885	\$738	\$146
HEALTH INSURANCE	\$9,611	\$2,403	\$3,106	(\$703)
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$33	(\$11)
PROFESSIONAL SERVICES	\$67,925	\$16,981	\$39,814	(\$22,833)
EDUCATION & TRAINING	\$200	\$50	\$0	\$50
OPERATING SUPPLIES	\$1,000	\$250	\$271	(\$21)
<b>TOTAL BUILDING</b>	<b>\$120,460</b>	<b>\$30,115</b>	<b>\$51,912</b>	<b>(\$21,797)</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$77,548	\$19,387	\$7,711	\$11,676
FICA/MEDICARE	\$5,932	\$1,483	\$590	\$893
FLORIDA RETIREMENT SYSTEM	\$7,755	\$1,939	\$771	\$1,168
HEALTH INSURANCE	\$19,360	\$4,840	\$2,584	\$2,257
WORKERS COMPENSATION INSURANCE	\$3,135	\$784	\$1,202	(\$419)
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$1,225	(\$1,225)
COMMUNICATIONS	\$870	\$217	\$36	\$181
RENTALS & LEASES	\$6,864	\$1,716	\$1,494	\$222
INSURANCE	\$2,123	\$531	\$981	(\$450)
REPAIRS & MAINTENANCE	\$1,200	\$300	\$0	\$300
CONTINGENCY	\$2,000	\$500	\$0	\$500
OPERATING SUPPLIES	\$9,050	\$2,263	\$418	\$1,844
MEMBERSHIPS & DUES	\$100	\$25	\$50	(\$25)
EDUCATION & TRAINING	\$1,200	\$300	\$0	\$300
<b>TOTAL CODE COMPLIANCE</b>	<b>\$137,138</b>	<b>\$34,284</b>	<b>\$17,062</b>	<b>\$17,222</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$223,712	\$55,928	\$34,812	\$21,116
OVERTIME	\$1,000	\$250	\$3,381	(\$3,131)
EMPLOYEE BONUSES	\$2,500	\$2,500	\$2,000	\$500
FICA/MEDICARE	\$17,382	\$4,345	\$3,075	\$1,271
FLORIDA RETIREMENT SYSTEM	\$22,018	\$5,504	\$3,819	\$1,685
HEALTH INSURANCE	\$48,287	\$12,072	\$10,077	\$1,995
WORKERS COMPENSATION INSURANCE	\$15,669	\$7,834	\$6,010	\$1,824
CONTRACT SERVICES	\$13,000	\$3,250	\$2,340	\$910
COMMUNICATIONS	\$5,853	\$1,463	\$757	\$706
UTILITIES	\$9,972	\$2,493	\$5,345	(\$2,852)
RENTALS & LEASES	\$14,791	\$3,698	\$5,468	(\$1,770)
PROPERTY INSURANCE	\$8,135	\$4,067	\$5,082	(\$1,014)
REPAIRS & MAINTENANCE	\$38,000	\$9,500	\$22,185	(\$12,685)
LANDSCAPE MAINTENANCE	\$81,000	\$20,250	\$0	\$20,250
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$2,500	\$0	\$2,500
OPERATING SUPPLIES	\$25,000	\$6,250	\$7,920	(\$1,670)
DUES & MEMBERSHIPS	\$150	\$38	\$0	\$38
EDUCATION & TRAINING	\$1,000	\$250	\$0	\$250
<b>TOTAL PUBLIC WORKS</b>	<b>\$537,468</b>	<b>\$142,193</b>	<b>\$112,270</b>	<b>\$29,923</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$48,829	\$12,207	\$11,270	\$937
OTHER SALARIES & WAGES-PART TIME	\$50,851	\$12,713	\$5,921	\$6,792
FICA/MEDICARE	\$7,626	\$1,906	\$1,315	\$591
FLORIDA RETIREMENT SYSTEM	\$9,968	\$2,492	\$1,719	\$773
HEALTH INSURANCE	\$9,611	\$2,403	\$2,586	(\$183)
WORKERS COMPENSATION INSURANCE	\$206	\$103	\$79	\$24
COMMUNICATIONS	\$4,893	\$1,223	\$727	\$496
UTILITIES	\$5,100	\$1,275	\$847	\$428
RENTALS & LEASES	\$3,749	\$937	\$1,003	(\$65)
PROPERTY INSURANCE	\$4,081	\$1,020	\$3,666	(\$2,646)
REPAIRS & MAINTENANCE	\$40,000	\$10,000	\$335	\$9,665
CONCESSION EXPENSES	\$10,700	\$2,675	\$0	\$2,675
SPECIAL EVENTS	\$500	\$125	\$0	\$125
OPERATING SUPPLIES	\$3,750	\$938	\$235	\$702
MEMBERSHIPS & DUES	\$160	\$40	\$0	\$40
EDUCATION & TRAINING	\$2,000	\$500	\$0	\$500
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
<b>TOTAL PARKS AND RECREATION</b>	<b>\$202,024</b>	<b>\$50,558</b>	<b>\$29,703</b>	<b>\$20,854</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,250,551</b>	<b>\$890,104</b>	<b>\$790,871</b>	<b>\$99,233</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$64,135)</b>	<b>\$1,254,942</b>	<b>\$2,223,849</b>	<b>\$968,907</b>
<b>RESERVES</b>				
RESERVES-EMERGENCY	\$3,209	\$802	\$0	(\$802)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$3,209</b>	<b>\$802</b>	<b>\$0</b>	<b>(\$802)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$67,344	\$16,836	\$0	(\$16,836)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$67,344</b>	<b>\$16,836</b>	<b>\$0</b>	<b>(\$16,836)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$1,271,778</b>	<b>\$2,223,849</b>	<b>\$952,071</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$1,537,368</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$3,761,217</b>	



# VILLAGE OF BISCAYNE PARK

## ROAD FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$40,748	\$10,187	\$11,711	\$1,524
STATE REVENUE SHARING - MUNICIPAL	\$11,340	\$2,835	\$3,087	\$252
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$714	\$0
<b>TOTAL REVENUES</b>	<b>\$54,944</b>	<b>\$13,736</b>	<b>\$15,512</b>	<b>\$1,776</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$74,261	\$18,565	\$17,141	\$1,425
OVERTIME	\$1,000	\$250	\$0	\$250
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$1,459	\$1,388	\$71
FLORIDA RETIREMENT SYSTEM	\$7,426	\$1,857	\$1,714	\$142
HEALTH INSURANCE	\$19,677	\$4,919	\$4,898	\$22
WORKERS COMPENSATION INSURANCE	\$7,838	\$3,919	\$3,006	\$913
COMMUNICATIONS	\$480	\$120	\$120	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$1,040	\$961	\$79
REPAIRS & MAINTENANCE	\$18,204	\$4,551	\$3,021	\$1,530
OPERATING SUPPLIES	\$8,000	\$2,000	\$2,001	(\$1)
EDUCATION & TRAINING	\$300	\$75	\$0	\$75
<b>TOTAL EXPENDITURES</b>	<b>\$146,101</b>	<b>\$39,755</b>	<b>\$35,249</b>	<b>\$4,506</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$91,157)</b>	<b>(\$26,019)</b>	<b>(\$19,738)</b>	<b>\$6,281</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$6,100	\$0	(\$6,100)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$24,399</b>	<b>\$6,100</b>	<b>\$0</b>	<b>(\$6,100)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$66,758)</b>	<b>(\$19,919)</b>	<b>(\$19,738)</b>	<b>\$181</b>
<b>FUND BALANCE-BEGINNING</b>	\$66,758		\$165,074	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$145,337</b>	

# VILLAGE OF BISCAYNE PARK

## POLICE FORFEITURE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$21	\$21
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21</b>	<b>\$21</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$21</b>	<b>\$21</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21</b>	<b>\$21</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$19,937)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$19,916)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$22,800	\$5,700	\$0	(\$5,700)
INTEREST INCOME	\$200	\$50	\$93	\$43
<b>TOTAL REVENUES</b>	<b>\$23,000</b>	<b>\$5,750</b>	<b>\$93</b>	<b>(\$5,657)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$2,500	\$625	\$0	\$625
<b>TOTAL EXPENDITURES</b>	<b>\$2,500</b>	<b>\$625</b>	<b>\$0</b>	<b>\$625</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$20,500</b>	<b>\$5,125</b>	<b>\$93</b>	<b>(\$5,032)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$20,500</b>	<b>\$5,125</b>	<b>\$93</b>	<b>(\$5,032)</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$123,316</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$20,500</b>		<b>\$123,408</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSPORTATION

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$25,601	\$0	(\$25,601)
INTEREST INCOME	\$800	\$200	\$370	\$170
<b>TOTAL REVENUES</b>	<b>\$103,205</b>	<b>\$25,801</b>	<b>\$370</b>	<b>(\$25,431)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$6,250	\$6,058	\$192
TRANSPORTATION PROJECTS	\$347,724	\$86,931	\$11,650	\$75,281
<b>TOTAL EXPENDITURES</b>	<b>\$372,724</b>	<b>\$93,181</b>	<b>\$17,708</b>	<b>\$75,473</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$269,519)</b>	<b>(\$67,380)</b>	<b>(\$17,338)</b>	<b>\$50,042</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$269,519)</b>	<b>(\$67,380)</b>	<b>(\$17,338)</b>	<b>\$50,042</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$385,718</b>		<b>\$296,882</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$116,199</b>		<b>\$279,544</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

<b>FY 2016</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
		<b>RECEIVED</b>				
<b>BALANCE</b>	<b>9/30/15</b>		\$	<b>49,601.10</b>	<b>\$ 337,355.66</b>	<b>\$ 386,956.76</b>
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
<b>FY 16 REVENUES</b>			\$	<b>22,802.20</b>	<b>\$ 91,208.80</b>	<b>\$ 114,011.00</b>
<b>BALANCE AT 9/30/16</b>			\$	<b>72,403.30</b>	<b>\$ 428,564.46</b>	<b>\$ 500,967.76</b>

  

<b>FY 2017</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	
<b>BALANCE</b>	<b>9/30/16</b>		\$	<b>72,403.30</b>	<b>\$ 428,564.46</b>	<b>\$ 500,967.76</b>
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
<b>FY 17 TOTAL</b>			\$	<b>25,128.80</b>	<b>\$ 100,515.20</b>	<b>\$ 125,644.00</b>
<b>BALANCE AT 9/30/17</b>			\$	<b>97,532.10</b>	<b>\$ 529,079.66</b>	<b>\$ 626,611.76</b>

  

<b>FY 2018</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/17</b>		\$	<b>97,532.10</b>	<b>\$ 529,079.66</b>	<b>\$ 626,611.76</b>
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
<b>FY 18 TOTAL</b>			\$	<b>26,560.20</b>	<b>\$ 106,240.80</b>	<b>\$ 132,801.00</b>
LESS: FPL STREETLIGHTING			\$	-	<b>(\$24,598.92)</b>	<b>(24,598.92)</b>
ADD: INTEREST INCOME			\$	<b>656.34</b>	<b>\$2,435.57</b>	<b>\$ 3,091.91</b>
<b>BALANCE AT 9/31/18</b>			\$	<b>124,748.64</b>	<b>\$ 637,756.03</b>	<b>\$ 762,504.67</b>

  

<b>FY 2019</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/18</b>		\$	<b>124,748.64</b>	<b>\$ 637,756.03</b>	<b>\$ 762,504.67</b>
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
<b>FY 19 TOTAL</b>			\$	<b>29,229.00</b>	<b>\$ 116,916.00</b>	<b>\$ 146,145.00</b>
LESS: TRANSFER DUE TO GF			\$		<b>(203,509.64)</b>	<b>(203,509.64)</b>
ADD: INTEREST INCOME			\$	<b>1,087.96</b>	<b>\$4,351.07</b>	<b>\$ 5,439.03</b>
LESS: FPL STREETLIGHTING			\$	-	<b>(\$19,867)</b>	<b>(19,866.90)</b>
<b>BALANCE AT 9/30/19</b>			\$	<b>153,977.64</b>	<b>\$ 531,295.49</b>	<b>\$ 685,273.13</b>

  

<b>FY 2020</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/19</b>		\$	<b>153,977.64</b>	<b>\$ 531,295.49</b>	<b>\$ 685,273.13</b>
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
<b>FY 20 TOTAL</b>			\$	<b>9,069.00</b>	<b>\$ 36,276.00</b>	<b>\$ 45,345.00</b>
<b>BALANCE AT 9/30/20</b>			\$	<b>163,046.64</b>	<b>\$ 567,571.49</b>	<b>\$ 730,618.13</b>

# VILLAGE OF BISCAYNE PARK

## DEBT SERVICE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>REVENUES:</b>				
MISC INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$0</b>	

# VILLAGE OF BISCAYNE PARK

## CAPITAL PROJECTS FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$58,431</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	

# **VILLAGE OF BISCAYNE PARK**

## **STATEMENT OF NET POSITION**

### **PROPRIETARY FUND**

DECEMBER 31, 2020

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$534,195
<b>TOTAL ASSETS</b>	<b><u>\$534,195</u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$41,147
DUE TO ROAD FUND	<u>\$144,798</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$185,945</u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	<u>\$348,250</u>
<b>TOTAL NET POSITION</b>	<b><u>\$348,250</u></b>



# VILLAGE OF BISCAYNE PARK

## SANITATION FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### PROPRETARY FUND

FOR THE PERIOD ENDED DECEMBER 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$593,750	\$486,436	\$486,436	\$0
MISC INCOME	\$3,410	\$852	\$815	(\$37)
<b>TOTAL REVENUES</b>	<b>\$597,160</b>	<b>\$487,288</b>	<b>\$487,251</b>	<b>(\$37)</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$485,811	\$121,453	\$123,440	(\$1,987)
OTHER CURRENT CHARGES	\$1,000	\$250	\$0	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$486,811</b>	<b>\$121,703</b>	<b>\$123,440</b>	<b>(\$1,737)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$110,348</b>	<b>\$365,586</b>	<b>\$363,811</b>	<b>(\$1,774)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$94,256)	(\$23,564)	\$0	\$23,564
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$94,256)</b>	<b>(\$23,564)</b>	<b>\$0</b>	<b>\$23,564</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$16,092</b>	<b>\$342,022</b>	<b>\$363,811</b>	<b>\$21,790</b>
<b>FUND BALANCE-BEGINNING</b>	<b>(\$16,092)</b>		<b>(\$15,561)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$348,250</b>	